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subject of nationality and the position of aliens in Japan. The portion dealing with the Conflict of Laws proper summarizes the principal continental views relating to the subject in hand and states thereupon the rule selected by the Japanese legislator. The treatise is a most elementary one and contains no critical discussion of the subject. There are no references to any decisions nor to the views of Japanese text-writers. As in his many other works on Japanese law the author's object is an extremely practical one, namely, to familiarize Western jurists somewhat with the fundamentals of Japanese law.

Notwithstanding the modest character of the work, it will be welcomed by the students of the Conflict of Laws because it contains a more complete statement of the Japanese law than was available heretofore. Prior to the appearance of this book the only information concerning the Japanese Conflict of Laws accessible to persons not acquainted with the Japanese language was to be found in an article by Yamada, "*Le Droit International Privé au Japon*," 28 CLUNET, 632-639.

ERNEST G. LORENZEN.

A TREATISE ON THE LAW OF INHERITANCE TAXATION. By Lafayette B. Gleason and Alexander Otis. Albany and New York: Matthew Bender and Company. 1919. pp. lxxvii, 1138.

The first edition of this book appeared in 1917, and now some three hundred pages have been added in the second edition. Twenty-five out of fifty jurisdictions have in those two years amended their statutes. This class of legislation, like the income tax situation, is still in the transition period. We hope that the authors will keep us up to date until the statutes harden into permanent form. The second edition is chiefly concerned in this worthy task. The original plan of the book is retained. It is: to discuss the nature of the tax, the transfers taxable, the parties and their interests, residence of the decedent, beneficiaries, exemption, remaindermen, etc.; to give procedure in New York, and statutes. The book also contains tables of mortality used throughout the country and much useful information in regard to stock corporations, and addresses of state officers. While emphasis is laid on New York law, lawyers elsewhere will find the state statutes and many of their local decisions in the earlier part of the book.

J. W.